

### **ABSTRACT OF THE DISCLOSURE**

A semiconductor device can include a low resistance wiring layer (13) formed in, and extending along a base material. A number of element regions (14) are formed separate from one another, each in contact with wiring layer (13). A circuit element can be formed in each  
5 element region (14). A metal is preferably used for wiring layer (13). In the above arrangement, metal-oxide-semiconductor (MOS) type transistors can be provided in a silicon-on-insulator (SOI) substrate that can have different potentials applied to a source/drain region with respect to a channel region.